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SALES

Attached are letters from Hart Metals and Magnesium Technologies who were our customers before the August 6, 2005 fire. These letters represent their intent to purchase Remacor Inc.'s magnesium granules. They purchase a combined total of approximately 2.0 million pounds per month or 12,000 tons per year, which represents roughly 40% of the domestic market. They will purchase as much as we can supply – obviously dependent on quality and pricing.

In addition, I have attached a two-year Supply Agreement from Almamet GmbH of Germany, which was completed last summer and a fax dated May 11, 2005 wanting Remacor, Inc. to increase its sales to them. Almamet will renew the Supply Agreement, as soon as we are in a position to supply. Our sales target, however, is the North American Market, which consumes 30,000 tons per year.

4/6/06